IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 22ND AUGUST 2006 / 31ST SRAVANA 1928

ST.Rev..No. 407 of 2004

TA.989/1999 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA REP. BY DEPUTY COMMISSIONER (LAW), DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER (SHRI V.V. ASOKAN)

RESPONDENT/APPELLANT/ASSESSEE:

M/S. HARICO PAINTS & ALLIED PRODUCTS, PUTHENCRUZ.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 22/08/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N. RAMACHANDRAN NAIR &
K. M. JOSEPH, JJ.

S.T.REV.NO.407 OF 2004

Dated this the 22nd day of August, 2006

JUDGMENT

C. N. Ramachandran Nair, J.

The S.T. Rev. is filed against the order of the tribunal granting exemption from sales tax to the respondent/assessee on the sale of cement paints based on Certificate issued by the General Manager, District Industries Centre. However, it is seen that the Notification based on which Exemption Certificate is issued, is modified and exemption is withdrawn under SRO No.404/94 with effect from 1.4.1994. Since the product is in the negative list under the above Notification, Exemption Certificate issued under the original Notification SRO No.1729/93 does not survive. We, therefore, allow the S.T.Rev. Case by reversing the order of the tribunal and restoring the assessment demanding

tax on the product from the respondent/assessee. So far as the rate of tax is concerned, the decision of the tribunal will stand.

C.N. RAMACHANDRAN NAIR, JUDGE

K. M. JOSEPH, JUDGE

kbk.